

Proprietary Funds

Statement of Revenues, Expenses and Changes in Fund Net Assets

For the Year Ended June 30, 2006

	Business-type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
Operating revenues:					
State revenue	\$ ---	\$ 43,050	\$ 37,111,267	\$ 37,154,317	\$ ---
Federal revenue	---	---	12,600	12,600	---
Permits and fees	9,877,918	14,023,656	1,500,329	25,401,903	---
Premium revenue	---	---	---	---	67,015,741
Charges for services	---	---	---	---	5,924,054
Total operating revenues	9,877,918	14,066,706	38,624,196	62,568,820	72,939,795
Operating expenses:					
Salaries and wages	7,881,256	8,014,358	24,644,039	40,539,653	743,415
Fringe benefits	2,219,036	2,087,969	6,950,761	11,257,766	218,605
Supplies	264,199	165,734	3,545,915	3,975,848	1,249,186
Services	89,591	47,215	100,008	236,814	4,479,023
Professional and contracted services	349,091	226,522	4,538,444	5,114,057	469,559
Rent, utilities, and maintenance	264,231	187,820	2,492,735	2,944,786	3,174,527
Depreciation	153,184	277,708	1,065,546	1,496,438	72,374
Other expenses	474,036	260,717	185,986	920,739	30
Claims incurred	---	---	---	---	51,603,998
Total operating expenses	11,694,624	11,268,043	43,523,434	66,486,101	62,010,717
Operating income (loss)	(1,816,706)	2,798,663	(4,899,238)	(3,917,281)	10,929,078
Nonoperating revenues (expenses):					
Interest income	311,379	63,325	---	374,704	1,066,712
Interest expense	---	(169,740)	(430,054)	(599,794)	---
Gain (loss) on asset dispositions	---	(126,230)	---	(126,230)	---
Income (loss) before transfers	(1,505,327)	2,566,018	(5,329,292)	(4,268,601)	11,995,790
Transfers:					
Transfers in	235,386	---	9,868,441	10,103,827	1,500,000
Transfers out	(1,364,658)	(664,859)	(3,020,051)	(5,049,568)	(759,510)
Other sources (uses)	---	222,654	---	222,654	---
Net transfers	(1,129,272)	(442,205)	6,848,390	5,276,913	740,490
Change in net assets	(2,634,599)	2,123,813	1,519,098	1,008,312	12,736,280
Net Assets:					
June 30, 2005	10,021,761	(340,601)	21,946,837	31,627,997	7,861,063
June 30, 2006	\$ 7,387,162	\$ 1,783,212	\$ 23,465,935	\$ 32,636,309	\$ 20,597,343

The notes to the financial statements are an integral part of this statement.